

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**HB 339 - SB 305**

February 9, 2021

**SUMMARY OF BILL:** Authorizes the Gaylord Springs Golf Links to seek a caterer's license and to grant a franchise for purposes of on premises alcoholic consumption. Designates the Wildhorse Saloon as a restaurant for the purpose of on-premises alcoholic consumption. Removes the requirement for a certain percentage of Wildhorse Saloon's sales to come from food to be considered a restaurant for licensing purposes. Designates the General Jackson Showboat as a paddlewheel steamboat company for purposes of on premises consumption of alcoholic beverages.

**ESTIMATED FISCAL IMPACT:**

**Increase State Revenue - \$900/FY21-22/ABC Fund  
\$600/FY22-23 and Subsequent Years/ABC Fund**

**Increase Local Revenue - \$300/FY21-22 and Subsequent Years**

**Assumptions:**

- All three of these entities currently sell alcoholic beverages on premises; it is therefore assumed that further authorizing, or authorizing the sale of alcoholic beverages with a different license will not increase state revenue from the sales and use tax or the liquor-by-the-drink (LBD) tax.
- No additional personnel or resources will be required by the ABC.
- Local privilege tax is estimated to be \$300 annually. Any increase in local government expenditures for collecting local privilege taxes is estimated to be not significant.

*Gaylord Springs Golf Links:*

- It is assumed that Gaylord Springs Golf Links will seek a caterer's license.
- There is an initial application fee of \$300 and a \$625 annual fee payable to the Tennessee Alcoholic Beverage Commission (ABC).
- A total increase in state revenue to ABC of \$925 (\$300 + \$625) in FY21-22 and an increase in state revenue to ABC of \$625 in FY22-23 and subsequent years.
- A recurring increase in local privilege tax of \$300 in FY21-22 and subsequent years.

*Wildhorse Saloon:*

- Wildhorse Saloon currently has a restaurant license.

- It is estimated that this proposed legislation will not affect the status of their licensure.

*General Jackson Steamboat:*

- The General Jackson Steamboat currently has an airline boat train license. Designating them as a paddlewheel steamboat company is estimated to require the same license.
- It is estimated that this proposed legislation will not affect the status of their licensure.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Bojan Savic". The signature is written in a cursive, flowing style.

Bojan Savic, Interim Executive Director

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